

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

Special Funds											
Individual Income Tax									Privilege Tax		
For tax year	N.C. Candidates Financing Fund [§ 105-269.6]		N.C. Nongame and Endangered Wildlife Fund [§ 105-269.5]		N.C. Political Parties Financing Fund [§ 105-159.1]		N.C. Public Campaign Fund [Individuals] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]	
	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]		Attorneys contributing [computed] [#]	Contribution amount [\$]
1998.....	4,847	27,367	30,611	354,928	327,481	327,481	-	-	-	-	-
1999.....	7,256	47,644	33,325	383,445	380,874	380,874	-	-	-	-	-
2000.....	6,447	37,317	31,574	366,837	399,566	399,566	-	-	-	-	-
2001.....	6,538	49,055	31,445	426,740	499,697	499,697	-	-	-	-	-
2002.....	6,196	91,781	22,735	312,269	495,743	495,743	-	-	July 1, 2003	989	49,446
2003.....	-	-	23,339	343,707	456,120	456,120	324,349	973,046	July 1, 2004	741	37,046
2004.....	-	-	20,840	350,697	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321
2005.....	-	-	19,031	278,495	516,454	516,454	380,484	1,141,452	July 1, 2006	-	-
2006.....	-	-	21,980	383,377	515,533	1,546,599	423,485	1,270,455	July 1, 2007	-	-
2007.....	-	-	22,490	386,017	498,455	1,495,365	419,206	1,257,618	July 1, 2008	-	-
2008.....	-	-	22,595	485,117	514,388	1,543,166	399,671	1,199,014	July 1, 2009	-	-
2009.....	-	-	22,500	273,252	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	-
2010.....	-	-	21,444	317,059	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011.....	-	-	21,141	333,922	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-
2012.....	-	-	21,112	353,812	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-

Contribution and designated amounts are those reported on tax forms for the designated tax year.

**N.C. Candidates Financing Fund [§ 105-269.6]** [Repealed effective for tax years beginning on or after January 1, 2003.]

A taxpayer entitled to a refund of individual income tax could elect to contribute all or part of the *refund* to the N.C. Candidates Financing Fund for the use of political campaigns.

**N.C. Nongame and Endangered Wildlife Fund [§ 105-269.5]**

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the *refund* to the N.C. Nongame and Endangered Wildlife Fund to be used for management, protection, and preservation of wildlife.

**N.C. Political Parties Financing Fund [§ 105-159.1]** [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]

Every taxpayer whose individual income tax liability was at least \$1 for a given tax year, could on the D-400 return, elect to designate \$1 to be contributed to the political party of choice. Election to make this contribution did not affect the taxpayer's income tax liability or refund.

[Effective for taxable years beginning on or after January 1, 2006, the designated amount increased. Every taxpayer whose individual income tax liability is at least \$3 for a given year, may on the D-400 return, elect to designate \$3 to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least \$6, each spouse may designate \$3 to the fund.]

**N.C. Public Campaign Fund designation [§ 105-159.2]** [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the N.C. Public Campaign Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund. The N.C. Public Campaign Fund was established to provide an alternative source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits; the Fund also helped to finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in the State.

**N.C. Public Campaign Financing Fund contribution [§ 105-41(a)(1)]** [Repealed effective for applications for new licenses/license renewals issued on or after January 1, 2006.]

Attorneys were provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax was paid.

The contribution was not considered part of the tax owed. [Effective on or after July 1, 2003 (applications for new licenses); effective on or after July 1, 2004 (issuance of license renewals)]

Privilege license taxes are imposed annually and are due July 1 of each year; the tax applicable to attorneys is imposed for the privilege of engaging in the practice of law during the fiscal year that begins on the July 1 due date of the tax.